

# Community Colleges

Analyst: Borden

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2003 Total App</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Approp</b>	<b>FY 2005 Request</b>	<b>FY 2005 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	18,821,600	18,257,000	19,223,900	20,147,400	19,595,400
Dedicated	0	0	300,000	300,000	300,000
<b>Total:</b>	<b>18,821,600</b>	<b>18,257,000</b>	<b>19,523,900</b>	<b>20,447,400</b>	<b>19,895,400</b>
Percent Change:		(3.0%)	6.9%	4.7%	1.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	0	13,851,600	0	0	0
Operating Expenditures	0	2,644,000	0	0	0
Capital Outlay	0	1,761,400	0	0	0
Trustee/Benefit	18,821,600	0	19,523,900	20,447,400	19,895,400
<b>Total:</b>	<b>18,821,600</b>	<b>18,257,000</b>	<b>19,523,900</b>	<b>20,447,400</b>	<b>19,895,400</b>

## Division Description

Idaho's two community colleges provide quality two-year academic transfer programs; assure adequate functional knowledge for those entering para-professional levels of the labor market; provide skills, attitudes and knowledge to those seeking professional licensure; and provide a continuing program of adult education and community service.

North Idaho College, situated in a community college area comprised of Benewah, Bonner, Boundary, Kootenai, and Shoshone counties, has one county (Kootenai) within its property tax district.

The College of Southern Idaho, situated in a community college area comprised of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls and portions of Elmore and Owyhee counties, has two counties (Jerome and Twin Falls) within its property tax district.

The Community College budget appropriated by the Legislature includes only the state support from the General Fund and a \$300,000 statutory distribution of liquor funds. It does not reflect local property tax revenues, student tuition & fees, county tuition or other miscellaneous revenues.

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## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2004 Original Appropriation</b>	<b>0.00</b>	<b>19,223,900</b>	<b>19,523,900</b>	<b>0.00</b>	<b>19,223,900</b>	<b>19,523,900</b>
Non-Cognizable Funds and Transfers	0.00	0	0	0.00	0	0
<b>FY 2005 Base</b>	<b>0.00</b>	<b>19,223,900</b>	<b>19,523,900</b>	<b>0.00</b>	<b>19,223,900</b>	<b>19,523,900</b>
Personnel Cost Rollups	0.00	108,200	110,000	0.00	108,200	110,000
Inflationary Adjustments	0.00	79,900	81,300	0.00	0	0
Nonstandard Adjustments	0.00	599,500	600,000	0.00	0	0
Change in Employee Compensation	0.00	130,100	132,200	0.00	263,300	267,500
Fund Shifts	0.00	5,800	0	0.00	0	(6,000)
<b>FY 2005 Program Maintenance</b>	<b>0.00</b>	<b>20,147,400</b>	<b>20,447,400</b>	<b>0.00</b>	<b>19,595,400</b>	<b>19,895,400</b>
Lump Sum or Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2005 Total</b>	<b>0.00</b>	<b>20,147,400</b>	<b>20,447,400</b>	<b>0.00</b>	<b>19,595,400</b>	<b>19,895,400</b>
Change from Original Appropriation	0.00	923,500	923,500	0.00	371,500	371,500
% Change from Original Appropriation		4.8%	4.7%		1.9%	1.9%

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2004 Original Appropriation</b>	0.00	19,223,900	300,000	0	19,523,900

## Non-Cognizable Funds and Transfers

Although an appropriation may be granted in lump sum fashion, how that appropriation was spent is reported by the standard expenditure classifications of Personnel Costs, Operating Expenses, Capital Outlay and Trustee/Benefit Payments. Those adjustments net to zero.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2005 Base</b>					
Agency Request	0.00	19,223,900	300,000	0	19,523,900
Governor's Recommendation	0.00	19,223,900	300,000	0	19,523,900

## Personnel Cost Rollups

Includes the employer-paid portion of estimated changes in employee benefit costs. The two biggest factors are: health insurance rates which are projected to increase by 17 percent, from \$5,548 to \$6,493 per employee; and retirement system (PERSI) rates that will increase by over 6% to 10.39 and 10.73 percent of salary for regular and police/firefighter members, respectively.

Agency Request	0.00	108,200	1,800	0	110,000
Governor's Recommendation	0.00	108,200	1,800	0	110,000

## Inflationary Adjustments

Includes a general inflationary increase of 1.9% in operating expenditures and trustee/benefit payments.

Agency Request	0.00	79,900	1,400	0	81,300
<i>The Governor recommends no increase for general inflation.</i>					
Governor's Recommendation	0.00	0	0	0	0

## Nonstandard Adjustments

**ENROLLMENT WORKLOAD ADJUSTMENT** Based on a State Board of Education formula, NIC requests \$79,200 and CSI requests \$359,200 in Enrollment Workload Adjustment funding. The formula uses a 3-year moving average of academic-credit-only enrollments to quantify the additional personnel, operating and capital funds needed to serve growing student populations. The total request for FY05 Enrollment Workload Adjustment funding is \$438,500

**NEW OCCUPANCY COSTS** Only CSI requests new funding totaling \$140,100 and 1.0 FTE to occupy additions to their Fine Arts building and Herrett Center. That construction is currently underway. The college expects to occupy the expanded portion of both of those facilities for the last half of FY 2005. It is anticipated that a request to annualize these costs will be submitted for FY 2006.

**LIBRARY ACQUISITIONS** Since the annual price increases for books and periodicals exceeds the rate of inflation, higher education requests additional funding for library acquisitions. Their annual study determined that the price of books increased by 10.5% and subscriptions by 2.4%. After subtracting the 1.9% general inflationary increase contained in the MCO Inflationary Adjustment, CSI requests \$2,100 and NIC requests \$7,300 for inflation-adjusted FY 2005 library acquisitions.

The Community Colleges are also requesting additional funding for increased utility costs, due primarily to new natural gas rates. CSI projects a 42.1% increase, totaling \$12,300, to their current natural gas bill of \$29,200. NIC expects to pay 13.1% more, or \$33,400, on top of their current \$254,700 annual gas bill.

Agency Request	0.00	599,500	500	0	600,000
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*The governor does not recommend funding the Enrollment Workload Adjustment, new occupancy costs, library acquisitions or utility increases.*

Governor's Recommendation	0.00	0	0	0	0
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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
Reflects the cost of a 1% salary increase for permanent and group positions.					
Agency Request	0.00	130,100	2,100	0	132,200
<i>The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.</i>					
Governor's Recommendation	0.00	263,300	4,200	0	267,500

## Fund Shifts

The two community colleges each receive \$150,000 per year in dedicated funds generated by the sale of liquor in Idaho. Since that amount is a flat, statutory distribution, the MCO increases attributable to those funds have historically been shifted onto the General Fund.

Agency Request	0.00	5,800	(5,800)	0	0
<i>The governor does not recommend replacing dedicated funds needed for maintenance costs with General Fund money.</i>					
Governor's Recommendation	0.00	0	(6,000)	0	(6,000)

## FY 2005 Program Maintenance

Agency Request	0.00	20,147,400	300,000	0	20,447,400
Governor's Recommendation	0.00	19,595,400	300,000	0	19,895,400

## Lump Sum or Other Adjustments

A lump sum appropriation removes all restrictions that limit the transfer of moneys among Personnel Costs, Operating Expenses, Capital Outlay and Trustee/Benefit Payments. As an exception to state budget laws, a lump sum appropriation requires specific legislative authorization and approval per Section 67-3508(1), Idaho Code.

Higher education budgets in Idaho have historically been appropriated in a lump sum. Also, since the community colleges are local, not state, institutions, the state portion of their funding has traditionally been delivered in lump sum fashion via an expenditure from the Trustee/Benefit Payments expenditure class.

Agency Request	0.00	0	0	0	0
<i>Recommended by the governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## FY 2005 Total

Agency Request	0.00	20,147,400	300,000	0	20,447,400
Governor's Recommendation	0.00	19,595,400	300,000	0	19,895,400

## Agency Request

Change from Original App	0.00	923,500	0	0	923,500
% Change from Original App		4.8%	0.0%		4.7%

## Governor's Recommendation

Change from Original App	0.00	371,500	0	0	371,500
% Change from Original App		1.9%	0.0%		1.9%

# Community Colleges Issues & Information

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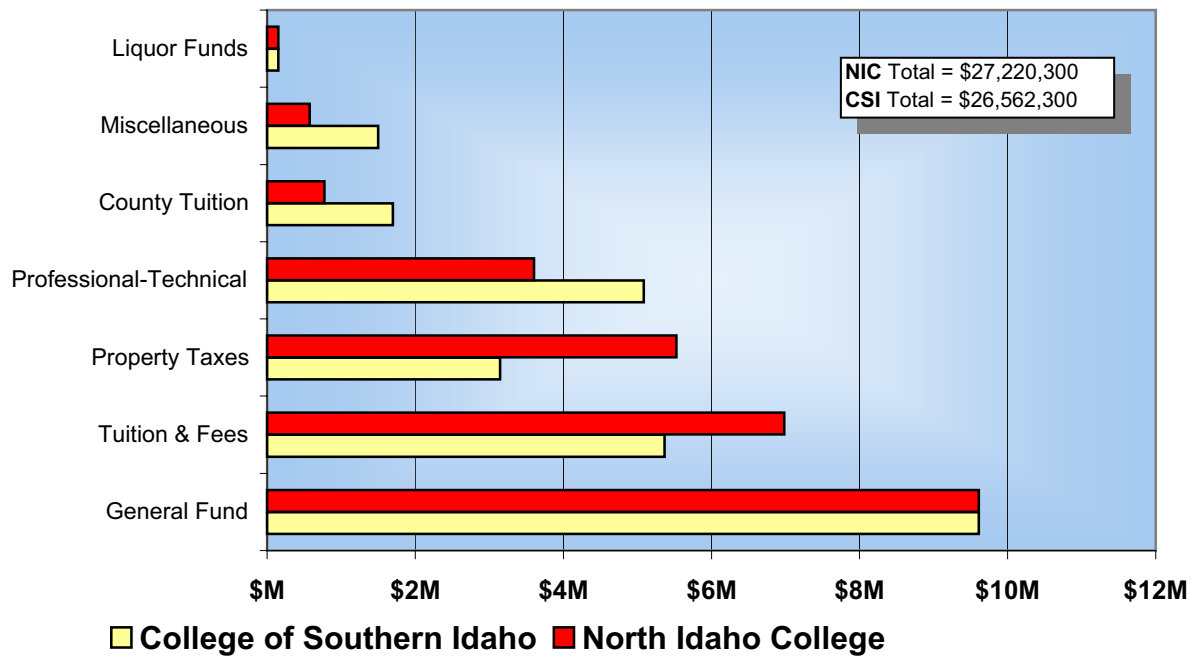
## Student & Financial Information

Selected Measures	FY 2003 Act	FY 2004 Est	# Diff.	% Diff
<b>1. Fall FTE Enrollment</b>				
<b>College of Southern Idaho</b>				
Academic	3,011	3,232	221	7.3%
Professional-Technical	<u>720</u>	<u>778</u>	<u>58</u>	8.1%
Total	3,731	4,010	279	7.5%
<b>North Idaho College</b>				
Academic	2,615	2,694	79	3.0%
Professional-Technical	<u>583</u>	<u>600</u>	<u>17</u>	2.9%
Total	3,198	3,294	96	3.0%
<b>2. Student Tuition &amp; Fees Per Semester</b>				
<b>College of Southern Idaho</b>				
In-district	\$775	\$825	\$50	6.5%
Out-of-district	plus \$500	plus \$500	\$0	0.0%
Out-of-state	plus \$1,375	plus \$1,475	\$50	4.2%
<b>North Idaho College</b>				
In-district	\$772	\$848	\$76	9.8%
Out-of-district	plus \$500	plus \$500	\$0	0.0%
Out-of-state	plus \$1,360	plus \$1,546	\$110	7.0%
<b>3. General Education Academic Operating Budgets</b>				
<b>College of Southern Idaho</b>				
State General Fund	\$9,128,500	\$9,612,000	\$483,500	5.3%
Liquor Funds	150,000	150,000	0	0.0%
Inventory Phaseout Tax	514,000	500,000	(14,000)	(2.7%)
Property Tax	3,025,100	3,146,300	121,200	4.0%
Tuition and Fees	4,984,300	5,369,100	384,800	7.7%
County Tuition	1,732,400	1,700,000	(32,400)	(1.9%)
Miscellaneous	<u>1,000,600</u>	<u>1,000,600</u>	<u>0</u>	<u>0.0%</u>
Total	\$20,534,900	\$21,478,000	\$943,100	4.6%
<b>North Idaho College</b>				
State General Fund	\$9,128,500	\$9,612,000	\$483,500	5.3%
Liquor Funds	150,000	150,000	0	0.0%
Property Tax	5,198,200	5,526,200	328,000	6.3%
Tuition and Fees	6,090,600	6,982,200	891,600	14.6%
County Tuition	773,000	773,000	0	0.0%
Miscellaneous	<u>655,700</u>	<u>572,800</u>	<u>(82,900)</u>	<u>(12.6%)</u>
Total	\$21,996,000	\$23,616,200	\$1,620,200	7.4%
<b>Operating Budgets Grand Total</b>	<b>\$42,530,900</b>	<b>\$45,094,200</b>	<b>\$2,563,300</b>	<b>6.0%</b>
<b>4. FY 2003 Actual Property Tax Assessments</b>				
	<b>CSI</b>		<b>NIC</b>	
Community College District Property Valuations	\$	3,337,229,805	\$	6,801,079,404
Taxes @ <b>Legal Max</b> Levy (.0017)	\$	5,673,300	\$	11,561,800
Taxes @ <b>Actual</b> Levy (CSI @ .000861, NIC @ .000771)	\$	2,873,766	\$	5,241,145
<b>Actual levies as a percent of legal maximum levy.</b>		<b>51%</b>		<b>45%</b>

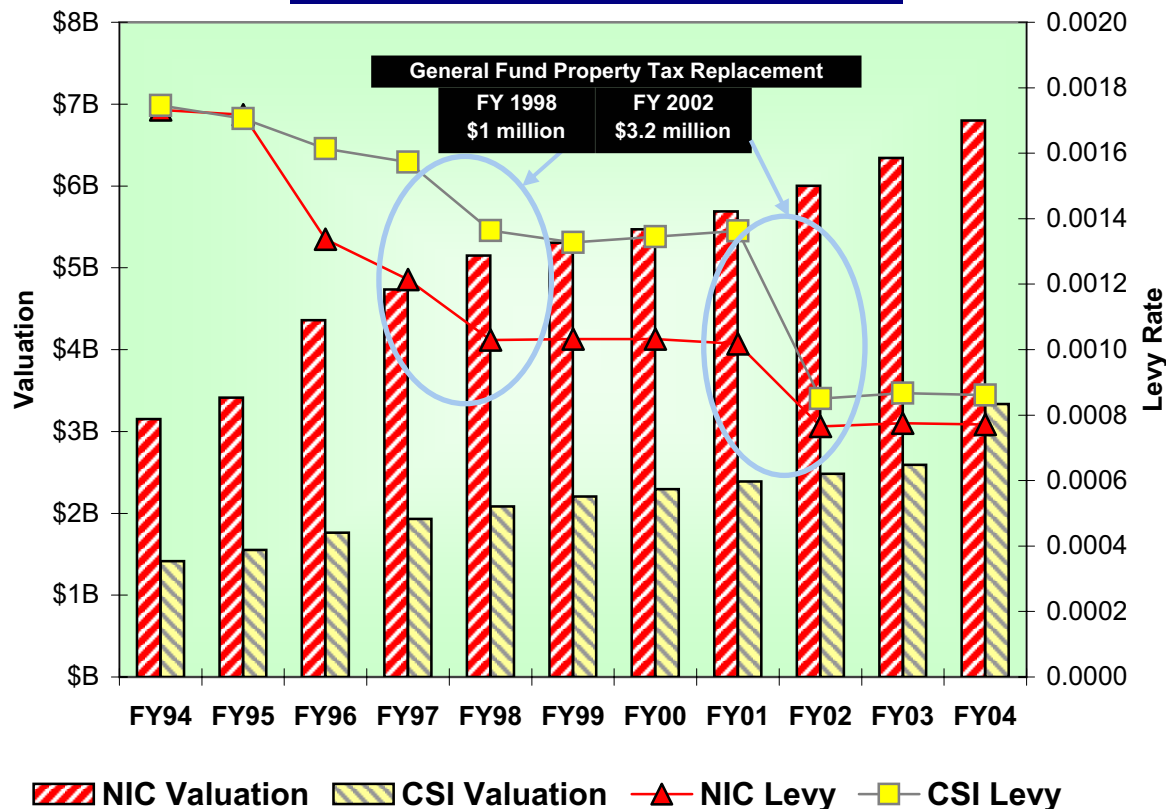
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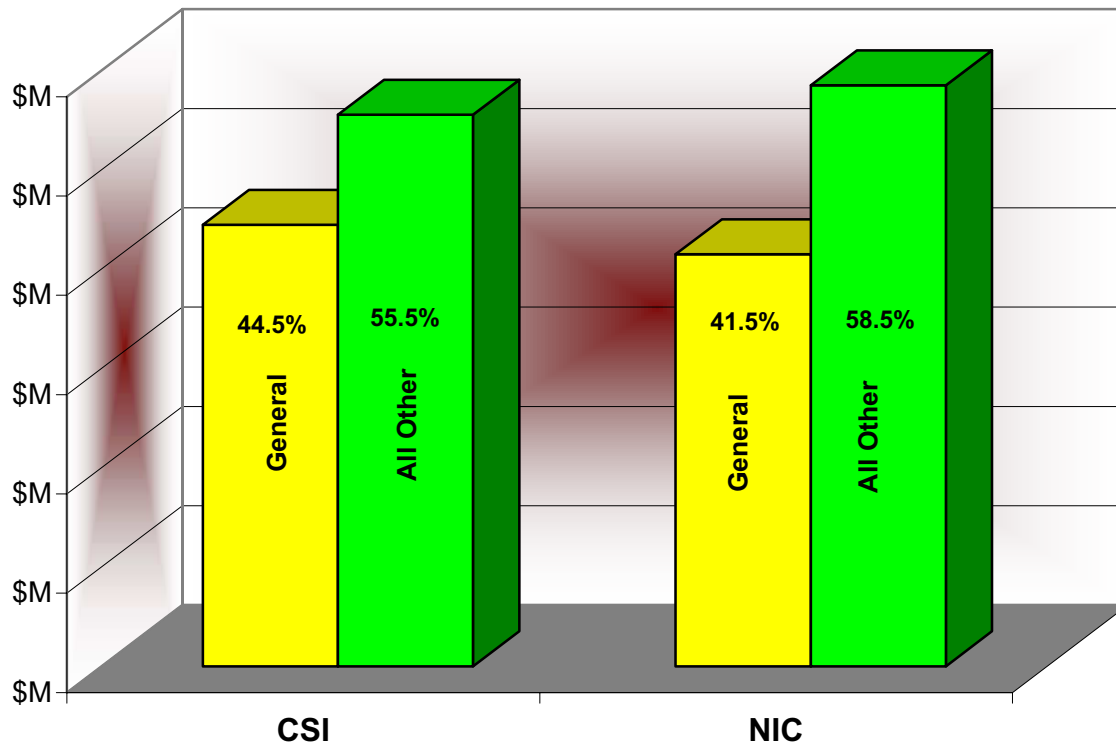
## FY 2004 ESTIMATED REVENUE



## LEVY RATES & DISTRICT VALUATIONS



**Total Community College Funding  
State Support Compared to All Other Revenue Sources**  
FY 2003 Actual



**Charts depicting Community College Enrollment are included with the 4-year higher education institutions in the College & Universities section of this publication.**